

Application to be made in advance for State license.

Counties may not levy tax; cities and towns may, but not in excess of \$20 per week if company holds State-wide license.

Tax on moving pictures and vaudeville.

Graduated as to population.

Special tax where territory has been annexed to city of 25,000 or more.

Tax of \$100.

Counties may not tax; but cities and towns may up to one-half of State tax. Taxes under sections 102 and 104 not cumulative.

Tax on distribution of moving picture films.

State-wide, \$750.

(f) The owner, manager, or proprietor of any such amusement described in this section shall apply in advance to the Commissioner of Revenue for a State license for each county in which a performance is to be given.

(g) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State, and where such amusement company holds an annual State-wide license, a city or town shall not levy an amount in excess of twenty dollars (\$20.00) per week or part of a week.

SEC. 104. *Amusements—Moving Pictures or Vaudeville Shows.*

(a) Every person, firm, or corporation engaged in the business of moving pictures, or vaudeville exhibitions or performances, shall apply for and obtain in advance from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such State license, for each room, hall, or tent used, the following tax per annum:

In cities or towns of less than 1,500 population.....	\$ 50
In cities or towns of 1,500 and less than 3,000 population ..	\$100
In cities or towns of 3,000 and less than 5,000 population ..	\$125
In cities or towns of 5,000 and less than 10,000 population	\$175
In cities or towns of 10,000 and less than 15,000 population	\$275
In cities or towns of 15,000 and less than 25,000 population	\$375
In cities or towns of 25,000 population or over	\$425

(b) For any moving picture show operated more than two miles from the business center of any city of 25,000 population or over (for the purpose of this provision the term "business center" being defined as the intersection of the two principal business streets of the city), the territory in which such moving picture show is located having been annexed to such city subsequent to January 1, 1923, the license tax shall be one hundred dollars (\$100.00).

(c) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of that levied by the State. *Provided*, theaters paying tax under section 102 shall not be taxed under section 104.

SEC. 105. *Amusements—Manufacturing, Selling, Leasing and/or Distributing Moving Picture Films.*

Every person, firm or corporation engaged in the business of manufacturing, selling, or leasing, furnishing and/or distributing films to be used in moving pictures within this State shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State and shall pay for such license a tax of \$750.00.